Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1-18 (canceled).

19.(currently amended) A magneto-optical recording medium having a recording layer and a reflective layer on a substrate, the recording layer comprising:

a garnet ferrite ~~recording~~ layer; and

at least one underlayer for the garnet ferrite ~~recording~~ layer selected from the group consisting of a spinel ferrite layer, rutile-type oxide layer and a hematite layer, wherein the underlayer is formed on the substrate or the reflective layer;

the garnet ferrite layer is formed adjacent to the underlayer after the formation of the underlayer; and

the recording layer is heat-treated after the formation of the garnet ferrite layer at a temperature of 500 to 700°C, thereby reducing the internal compressive stress of the garnet ferrite layer by the tensile stress provided from the underlayer.

20.(previously presented) A magneto-optical recording medium according to Claim 19, wherein said recording layer has tracks on which data are recorded, and said recording layer is formed at least on the tracks.

21.(previously presented) A magneto-optical recording medium according to Claim 19, wherein said recording layer is located between said substrate and said reflective layer.

22.(previously presented) A magneto-optical recording medium according to Claim 19, wherein said reflective layer is located between said substrate and said recording layer.

23.(previously presented) A magneto-optical recording medium according to Claim 19, wherein the thickness of said garnet ferrite layer is 40 to 400 nm.

24.(previously presented) A magneto-optical recording medium according to Claim 19, wherein the thickness of said underlayer is 100 to 100 nm.

25.(previously presented) A magneto-optical recording medium according to Claim 19, wherein the thickness of said recoding layer has a multi-layered structure in which a plurality of garnet ferrite layers and a plurality of spinel ferrite layers, rutile-type oxide layers or hematite layers are layered.

26.(previously presented) A magneto-optical recording medium according to Claim 25, wherein the thickness of said recording layer is 400 to 1000 nm.

27.(previously presented) A magneto-optical recording medium according to Claim 19, wherein the grooves are formed on the surface of at least one of said substrate, said reflective layer, and said recording layer.

28.(previously presented) A magneto-optical recording medium according to Claim 19, wherein loads are attached to the surface of at least one of said substrate, said reflective layer, and said recording layer.

29.(previously presented) A magneto-optical recording medium according to Claim 19, wherein a transparent layer is formed on the surface of said recording layer or said reflective layer.

30.(previously presented) A magneto-optical recording medium according to Claim 29, wherein grooves are formed on the surface of said transparent layer.